MERCHANT & GOULD P.C.

United States Patent Application

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: NON-DIGESTIBLE SUGAR-COATED PRODUCTS AND PROCESS

| SUGAR-COATED PR | ODUCTS AND PROCESS | | | |
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| The specification of what is attached hereto be was filed on described and claimed United States patent. | o as application serial no. and was ame | | n the case of a PCT-filed application) I have reviewed and for which I solid | oit a |
| I hereby state that I hav any amendment referre | re reviewed and understand the contents of to above. | of the above-identified specifi | cation, including the claims, as amend | ed by |
| that of the application of the a | priority benefits under Title 35, United S and have also identified below any foreign the basis of which priority is claimed: ons have been filed. | tates Code, § 119/365 of any gn application for patent or in | foreign application(s) for patent or inv ventor's certificate having a filing date | entor's before |
| | | | | |
| | FOREIGN APPLICATION(S), IF ANY | , CLAIMING PRIORITY UNDER | 35 USC § 119 | |
| COUNTRY | APPLICATION NUMBER | DATE OF FILING (day, month, year) | DATE OF ISSUE (day, month, year) | |
| | ALL FOREIGN APPLICATION(S), IF ANY, | FILED BEFORE THE PRIORITY | APPLICATION(S) | |
| COUNTRY | APPLICATION NUMBER | DATE OF FILING (day, month, year) | DATE OF ISSUE (day, moath, year) | |
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I hereby claim the benefit under Title 35, United States Code, § 120/365 of any United States and PCT international application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filling date of the prior application and the national or PCT international filling date of this application.

| U.S. APPLICATION NUMBER | DATE OF FILING (day, mouth, year) | STATUS (patented, pending, abandoned) |
|-------------------------|-----------------------------------|---------------------------------------|
| PCT/US02/12323 | 17 APRIL 2002 | PENDING |

I hereby claim the benefit under Title 35, United States Code § 119(e) of any United States provisional application(s) listed below:

| U.S. PROVISIONAL APPLICATION NUMBER | DATE OF FILING (Day, Month, Year) | |
|-------------------------------------|-----------------------------------|--|
| 60/284,389 | 17 APRIL 2001 | |

I acknowledge the duty to disclose information that is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, § 1.56 (reprinted below):

§ 1.56 Duty to disclose information material to patentability.

- (a) A patent by its very nature is affected with a public interest. The public interest is best served, and the most effective patent examination occurs when, at the time an application is being examined, the Office is aware of and evaluates the teachings of all information material to patentability. Each individual associated with the filing and prosecution of a patent application has a duty of candor and good faith in dealing with the Office, which includes a duty to disclose to the Office all information known to that individual to be material to patentability as defined in this section. The duty to disclose information exists with respect to each pending claim until the claim is canceled or withdrawn from consideration, or the application becomes abandoned. Information material to the patentability of a claim that is canceled or withdrawn from consideration need not be submitted if the information is not material to the patentability of any claim remaining under consideration in the application. There is no duty to submit information which is not material to the patentability of any existing claim. The duty to disclose all information known to be material to patentability of any claim issued in a patent was cited by the Office or submitted to the Office in the manner prescribed by §§ 1.97(b)-(d) and 1.98. However, no patent will be granted on an application in connection with which fraud on the Office was practiced or attempted or the duty of disclosure was violated through bad faith or intentional misconduct. The Office encourages applicants to carefully examine:
 - (1) prior art cited in search reports of a foreign patent office in a counterpart application, and
- (2) the closest information over which individuals associated with the filing or prosecution of a patent application believe any pending claim patentably defines, to make sure that any material information contained therein is disclosed to the Office.
- (b) Under this section, information is material to patentability when it is not cumulative to information already of record or being made of record in the application, and
 - (1) It establishes, by itself or in combination with other information, a prima facie case of unpatentability of a claim;

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- (2) It refutes, or is inconsistent with, a position the applicant takes in:
 - (i) Opposing an argument of unpatentability relied on by the Office, or
 - (ii) Asserting an argument of patentability.

A prima facie case of unpatentability is established when the information compels a conclusion that a claim is unpatentable under the preponderance of evidence, burden-of-proof standard, giving each term in the claim its broadest reasonable construction consistent with the specification, and before any consideration is given to evidence which may be submitted in an attempt to establish a contrary conclusion of patentability.

- (c) Individuals associated with the filing or prosecution of a patent application within the meaning of this section are:
 - (1) Each inventor named in the application:
 - (2) Each attorney or agent who prepares or prosecutes the application; and
- (3) Every other person who is substantively involved in the preparation or prosecution of the application and who is associated with the inventor, with the assignee or with anyone to whom there is an obligation to assign the application.
- (d) Individuals other than the attorney, agent or inventor may comply with this section by disclosing information to the attorney, agent, or inventor.
- (e) In any continuation-in-part application, the duty under this section includes the duty to disclose to the Office all information known to the person t be material to patentability, as defined in paragraph (b) of this section, which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby appoint the following attorney(s) and/or patent agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith:

| Allan G. Reg. No. 46,359 Altera, Allan G. Reg. No. 40,274 Anderson, Gregg I. Reg. No. 28,828 Batzli, Brian H. Reg. No. 32,960 Beard, John L. Reg. No. 27,612 Berns, John M. Reg. No. 27,612 Berns, John M. Reg. No. 51,488 Brian H. Reg. No. 50,881 Brown, Jeffrey C. Reg. No. 51,488 Brian H. Reg. No. 51,488 Brian H. Reg. No. 41,643 Bruss, Steven C. Reg. No. 41,643 Bruss, Steven C. Reg. No. 34,130 Bruss, Steven C. Reg. No. 34,130 Bruss, Steven C. Reg. No. 32,404 Byrne, Linda M. Reg. No. 32,404 Byrne, Linda M. Reg. No. 32,404 Byrne, Linda M. Reg. No. 30,247 Cook, Jeffrey Reg. No. 48,649 Daignault, Ronald A. Reg. No. 25,968 Daignault, Ronald A. Reg. No. 25,968 Daley, William J. Reg. No. 34,994 Daley, William J. Reg. No. 34,994 Daley, William J. Reg. No. 36,414 Daley, William J. Reg. No. 36,414 Reg. No. 37,703 Reg. No. 37,628 Reg. No. 38,472 Schumann, Michael D. Reg. No. 30,422 Reg. No. 40,178 Reg. No. 43,179 Reg. No. 40,178 Reg. No. 43,179 Reg. No. 43,170 Sebald, Gregory A. Reg. No. 43,179 Reg. No. 43,170 Reg. No. 44,722 Reg. No. 43,170 Reg. No. 43,170 Reg. No. 43,170 Reg. No. 43,701 Reg. No. 43,170 Reg. No. 43,164 Reg. No. 43,164 Reg. No. 43,164 Reg. No. 4 |
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| Gould John D. Box No. 18 202 |
| Outlo, John D. Reg. No. 18.223 Strouge Thomas I Doe No. 52 050 |
| Characan Dishard Reg. 140, 33,930 |
| Gregson, Richard Reg. No. 41,804 Sullivan, Timothy Reg. No. 47,981 |
| Gresens, John J. Reg. No. 33,112 Swenson, Erik G. Reg. No. 45,147 |
| Haack, John L. Reg. No. 36,154 Trembath, Jon R. Reg. No. 38,344 |
| Hamre, Curtis B. Reg. No. 29,165 Underhill, Albert L. Reg. No. 27,403 |
| Hennings, Mark Reg. No. 48,982 Vidovich, Kristin K. Reg. No. 41,448 |
| Hertzberg, Brett A. Reg. No. 42,660 Wahl, John R. Reg. No. 33,044 |
| Hillson, Randall A. Reg. No. 31,838 Welter, Paul A. Reg. No. 20,890 |
| Hope, Leonard J. Reg. No. 44,774 Wier, David D. Reg. No. 48,229 |
| Hornsby, III, Alton Reg. No. 47,299 Williams, Douglas J. Reg. No. 27,054 |
| Jacobson, Charles A. Reg. No. 53,061 Withers, James D. Reg. No. 40,376 |
| Johns, Nicholas P. Reg. No. 48,995 Wong, Bryan A. Reg. No. 50,836 |
| Joinston, Scott W. Reg. No. 39,721 Xia, Tim Tingkang Reg. No. 45,242 |
| Rainsky, Robert A. Reg. No. 50,471 Zeuli, Anthony R. Reg. No. 45,255 |
| Reny, Zachary J. Reg. No. 53,108 |
| Kettelberger, Denise Reg. No. 33,924 |
| Keys, Jeramie J. Reg. No. 42,724 |
| Knearl, Homer L. Reg. No. 21,197 |
| Korver, Joshua W. Reg. No. 51,894 |
| Kowalchyk, Alan W. Reg. No. 31,535 |
| Kowalchyk, Katherine M. Reg. No. 36,848 |
| Lamberty, Michael Reg. No. 50,760 |
| Larson, James A. Reg. No. 40,443 |

I hereby authorize them to act and rely on instructions from and communicate directly with the person/assignee/attorney/firm/ organization who/which first sends/sent this case to them and by whom/which I hereby declare that I have consented after full disclosure to be represented unless/until I instruct Merchant & Gould P.C. to the contrary.

I understand that the execution of this document, and the grant of a power of attorney, does not in itself establish an attorney-client relationship between the undersigned and the law firm Merchant & Gould P.C., or any of its attorneys. Please direct all correspondence in this case to Merchant & Gould P.C. at the address indicated below:

Merchant & Gould P.C. P.O. Box 2903 Minneapolis, MN 55402-0903

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

| 2 | Full Name Of Inventor | Family Name MILLER | First Given Name GUY | Second Given Name W. |
|--|--------------------------|------------------------------|---------------------------------------|--|
| 0 | Residence & Citizenship | City PRINCETON | State or Forcigo Country MINNESOTA | Country of Citizenship USA |
| 1 | Mailing Address | Address 14027 COUNTY ROAD 42 | City PRINCETON | State & Zip Code/Country MINNESOTA 55371/USA |
| Signature of Inventor 201: Date: October 13, | | | | October 13, 2003 |

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